

Appendix P: References

- Abadie, Alberto and Javier Gardeazabal. 2003. "The economic costs of conflict: A case study of the Basque country." *American Economic Review* 93 (1): 113–132.
- Abadie, Alberto, Alexis Diamond, and Jens Hainmueller. 2010. "Synthetic control methods for comparative case studies: Estimating the effect of California's tobacco control program." *Journal of the American Statistical Association* 105 (490): 493-505.
- Agostini, Claudio and Soraphol Tulayasathien. 2003. "Tax effects on investment location: Evidence from foreign direct investment in the U.S. states." University of Michigan Economics Working Paper No. 2003-01.
- Alwang, Jeffrey, Everett B. Peterson, and Bradford Mills. 2001. "Assessing the impacts of incentives to attract new businesses: A case study of the scrap recycling industry." October 23, 2011
- Allin, Joan. 1979. "The tax subsidy for pollution abatement equipment." Canadian Taxation 1 (2): 47–49.
- Bartik, Timothy J. 2018a. "What works to help manufacturing-intensive local economies?" Upjohn Institute Technical Report No. 18-035.
- Bartik, Timothy J. 2018b. "Who benefits from economic development incentives? How incentive effects on local incomes and the income distribution vary with different assumptions about incentive policy and the local economy." Upjohn Institute Technical Report No. 18-34. Kalamazoo, MI: W.E. Upjohn Institute for Employment Research.
- Basaran, Bulent. 2013. "What makes manufacturing companies more desirous of recycling?" Management of Environmental Quality: An International Journal 24 (1): 107–111.
- Baudry, Ken. 2015. "Data Center Site Search and Selection." In *Data Center Handbook*. First Edition, edited by Haiyu Geng, 89–102. Hoboken, NJ: John Wiley and Sons.
- Bernthal, Jamie, Dana Gavrila, Katie Schumacher, Shane Spencer, and Katherine Sydor. 2012. "Single sales-factor corporate income tax apportionment: Evaluating the impact in Wisconsin." Madison, WI: Robert M. La Follette School of Public Affairs, University of Wisconsin-Madison. Prepared for the Wisconsin Department of Revenue.
- Brown, Clair and Greg Linden. 2009. "Chips and change: How crisis reshapes the semiconductor industry." Cambridge, MA: MIT Press.
- Bureau of Labor Statistics. 2013. "Employment in green goods and services--2011." News Release. USDL-13-0476.
- Byrne, David, Carol Corrado, and Daniel E. Sichel. 2018. "The Rise of Cloud Computing: Minding your p's, q's and k's." NBER Working Paper 25188.
- Carroll, Robert and Michael Wasylenko. 1994. "Do state business climates still matter? Evidence of a structural change." *National Tax Journal* 41 (1): 19–37.
- CBRE Research. 2015. Site selection strategies for enterprise data centers. December, 2015. CBRE, Inc.
- CCH Publications 2018. 2019 U.S. Master Multistate Corporate Tax Guide. Riverwoods, IL: CCH Incorporated.
- CCH Publications. 2017. 2017 State Tax Handbook. Riverwoods, IL: CCH Incorporated.
- Center for Innovative Technology. 2017. Commonwealth Research and Technology (R&T) Strategic Roadmap.
- Ceruzzi, Paul E. 2011. Internet alley: High technology in Tysons Corner, 1945-2005. Cambridge, MA: MIT Press.
- Clausing, Kimberly A. 2016. "The U.S. state experience under formulary apportionment: Are there lessons for international reform?" *National Tax Journal* 69 (2): 353-386.

- Commonwealth Broadband Chief Advisor, Governor's Office. 2019. Report on Commonwealth Connect: Governor Northam's Plan to Connect Virginia.
- Congressional Budget Office. 2010. Using biofuel tax credits to achieve energy and environmental policy goals. Washington, DC.
- Cook, Gary and Elizabeth Jardim. 2019. Clicking Clean Virginia: The Dirty Energy Powering Data Center Alley. Washington, DC: Greenpeace Inc.
- Crosby, Chris and Chris Curtis. 2015. "Hosting or colocation data centers." In *Data center handbook*. First Edition, edited by Haiyu Geng, 47–57. Hoboken, NJ: John Wiley and Sons.
- Cushman & Wakefield. 2016. Data Centre Risk Index: Informing Global Location Strategies in a Digital World Expanding at a Phenomenal Pace.
- Day, Tim and Nam D. Pham. 2017. Data centers: Jobs and opportunities in communities nationwide. U.S. Chamber of Commerce Technology Engagement Center.
- de Gorter, Harry and David R. Just. 2010. "The social costs and benefits of biofuels: The intersection of environmental, energy and agricultural policy." *Applied Economic Perspectives and Policy* 32 (1): 4–32.
- Department of Mines, Minerals, and Energy. 2007. The Virginia Energy Plan.
- Department of Mines, Minerals, and Energy. 2014. Virginia Energy Plan.
- Department of Mines, Minerals, and Energy. 2018. Virginia Energy Plan.
- Dewey & LeBoeuf, LLC. 2009. Maintaining America's competitive edge: Government policies affecting semiconductor industry R&D and manufacturing activity. Prepared for the Semiconductor Industry Association, March 2009.
- Ditzel, Ken, Michael Nagle, Scott Nystrom, Katie O'Hare, and Venki Venkateshwara. 2018. The biodiesel industry: Impacts on the economy, environment and energy security. FTI Consulting.
- Edmiston, Kelly D. 2002. "Strategic apportionment of the state corporate income tax: An applied general equilibrium analysis." *National Tax Journal* 55 (2): 239–262.
- Edmiston, Kelly D. and F. Javier Arze del Granado. 2006. "Economic effects of apportionment formula changes: Results from a panel of corporate income tax returns." *Public Finance Review* 34 (5): 483–504.
- Federation of Tax Administrators. 2018. "Tax rates/Surveys." Accessed November 29, 2018. https://www.taxadmin.org/current-tax-rates
- Fort, Teresa C., Justin R. Pierce, and Peter K. Schott. 2018. "New perspectives on the decline of U.S. manufacturing employment." *Journal of Economic Perspectives* 32 (2): 47–72.
- Galiani, Sebastian and Brian Quistorff. 2017. "The synth_runner Package: Utilities to Automate Synthetic Control Estimation Using Synth." *The Stata Journal* 17 (4): 834–849.
- Garciano, Jerome L. 2011. "Green Energy Tax Policies: State and Federal Tax Incentives for Renewable Energy and Energy Efficiency." *Natural Resources and Environment* 25 (4): 12–14.
- Goolsbee, Austan and Edward L. Maydew. 2000a. "Coveting Thy Neighbor's Manufacturing: The Dilemma of State Income Apportionment." *Journal of Public Economics* 75 (1): 125–143.
- Goolsbee, Austan and Edward L. Maydew. 2000b. The Economic Impact of Single Factor Sales Apportionment for the State If New York. Paper commissioned by the Public Policy Institute of New York.
- Goulder, Lawrence H. and Ian W.H. Parry. 2008. "Instrument Choice in Environmental Policy." Review of Environmental Economics and Policy 2 (2): 152-174.
- Graedel, T.E., et al. 2011. "What do we Know about Metal Recycling Rates?" *Journal of Industrial Ecology* 15 (3): 355–366.

- Greenstone, Michael. 2002. "The Impacts of Environmental Regulations on Industrial Activity: Evidence From the 1970 And 1977 Clean Air Act Amendments and The Census Of Manufactures." *Journal of Political Economy* 110 (6): 1175–1219.
- Greenstone, Michael, John A. List, and Chad Syverson. 2012. The Effects of Environmental Regulation on the Competitiveness of U.S. Manufacturing. National Bureau of Economic Research Working paper 18392.
- Gupta, Sanjay and Mary Ann Hofmann. 2003. "The Effect of State Income Tax Apportionment and Tax Incentives on New Capital Expenditures." *Journal of the American Tax Association* (JATA) 25 (s-1): 1–25.
- Gupta, Sanjay, Jared Moore, Jeffrey Gramlich, and Mary Ann Hofmann. 2009. "Empirical Evidence on the Revenue Effects of State Corporate Income Tax Policies." *National Tax Journal* 62 (2): 237–267.
- Hageman, Amy, Donna Bobek, and LeAnn Luna. 2015. "The Influence of State Sales and Use Taxes on Manufacturer's Capital Expenditures and Employment." *Public Finance Review.* 43 (4): 458–484.
- Harden, William J. and William H. Hoyt. 2003. "Do States Choose Their Mix of Taxes to Minimize Employment Losses?" *National Tax Journal* 56 (1, Part 1): 7–26.
- Hoffman, Mary Ann. 2002. "The State Corporate Income Tax: A Synthesis of Recent Research." *Journal of Accounting Literature* 21: 76–119.
- Hornik, Jacob, Joseph Cherian, Michelle Madansky, and Chem Narayna. 1995. "Determinants of Recycling Behavior: A Synthesis of Research Results." *The Journal of Socio-Economics* 24 (1): 105–127.
- Houseman, Susan N. 2018. Understanding the Decline of U.S. Manufacturing Employment. Upjohn Institute Working Paper 18-287.
- Ii, Kyoko. 2008 Decision Factors Affecting Semiconductor Industry Location and the Regional Advantages Of Kumamoto Prefecture, Japan. Stanford, CA: Asia-Pacific Research Center, Stanford University
- IDA Ireland. 2018. A Study of the Economic Benefits of Data Centre Investment in Ireland. Grant Thornton.
- Janda, Karel, Ladislav Kristoufek, and David Zilberman. 2012. "Biofuels: Policies and impacts." *Agricultural Economics-Czech* 58 (8): 372–386.
- Jenkins, Glenn and Ranjit Lamech. 1994. *Green Taxes and Incentive Policies: An International Perspective*. San Francisco: Institute for Contemporary Studies Press.
- Joint Legislative Audit and Review Commission. 2018. Economic Development Incentives 2018: Spending, Performance, and Economic Benefits. JLARC Report 514. December 10, 2018.
- Joint Legislative Audit and Review Commission. 2016. Impact of Regulations on Virginia's Manufacturing Sectors 2016. Senate Document 13, September 2016.
- Josephs, John P., Jr. 2008. Virginia's Apportionment Formula. Presented to the Joint Subcommittee Studying the Benefits of Adopting a Single Sales Factor. Virginia Department of Taxation.
- Keller, Wolfgang and Arik Levison. 2002. "Pollution Abatement Costs and Foreign Direct Investment Inflows to U.S. States." *The Review of Economics and Statistics* 84 (4): 691–703.
- Ketelhöhn, Niels W. 2006. "The Role of Clusters as Sources of Dynamic Externalities in the U.S. Semiconductor Industry." *Journal of Economic Geography* 6 (5): 679–699.
- Keve, Zoe A, Julia Verdi, and Christine M. English. 2010. *Alternative and advanced fuels: State policy options*. Denver, CO: National Conference of State Legislatures.
- Klassen, Kenneth J and Douglas A. Shackelford. 1998. "State and Provincial Corporate Tax Planning: Income Shifting and Sales Apportionment Factor Management." *Journal of Accounting Economics* 25 (3): 385–406.
- Kulp, Stephen C., William B. Shobe, and John Knapp. 2008–2017. Virginia Local Tax Rates. Charlottesville, VA: Weldon Cooper Center for Public Service, University of Virginia.

- Leachman, Robert C. and Chien H. Leachman. 2004. "Globalization of Semiconductors: Do Real Men Have Fabs, or Virtual Fabs?" In *Locating Global Advantage*, edited by Martin Kenney and Richard Florida, 203–231. Stanford, CA: Stanford University Press.
- Lee, Taedong. 2017. "The Effect of Clean Energy Regulations and Incentives on Green Jobs: Panel Analysis of the United States, 1998-2007." Natural Resources Forum 41 (3): 145–155.
- Lightner, Teresa. 1999. "The Effect of the Formulary Apportionment System on State-Level Economic Development and Multijurisdictional Tax Planning." *Journal of the American Taxation Association* 21 (s-1): 42–57.
- Lockhart, Julie A. and Marguerite R. Hutton. 1995. Tax Policy for Recycling and Water Quality: An Analysis of Programs from Other States. Olympia, WA: Washington State Institute for Public Policy, The Evergreen State College.
- Mangum Economics 2018. The Economic and Fiscal Contribution that Data Centers Make to Virginia. Northern Virginia Technology Council.
- Mazerov, Michael. 2005. State Enactments of the "Single Sales Factor" Tax Incentive have had Little Impact On Intel Corp's Major Plant Location Decisions. Washington, DC: Center on Budget and Policy Priorities.
- Mazerov, Michael. 2005. The 'Single Sales Factor' Formula for State Corporate Taxes: A Boon go Economic Development or A Costly Giveaway? Washington, DC: Center on Budget and Policy Priorities.
- Mazurek, Jan. 1999. Making microchips. Cambridge, MA: MIT Press.
- Merriman, David. 2015. "A Replication of 'Coveting Thy Neighbor's Manufacturing: The Dilemma of State Income Apportionment." *Public Finance Review* 43 (2): 185–205.
- Mikesell, John L. and Justin M. Ross. 2017. "The Labor Incidence of Capital Taxation: New Evidence from the Retail Sales Taxation of Manufacturing Machinery and Equipment." *National Tax Journal* 70 (2): 257–294.
- Moore, Rebekah D. and Donald Bruce. 2014. "Corporate Income Tax Systems and State Economic Activity." *Advances in Taxation*, Volume 21: 73–105.
- Muro, Mark, Jonathan Rothwell, and Devashree Saha. 2011. Sizing the Clean Economy: A National and Regional Green Jobs Assessment. Washington, DC: The Brookings Institution, Metropolitan Policy Program.
- National Research Council 2013. Best Practices in State and Regional Innovation Initiatives: Competing In The 21st Century. Washington, DC: The National Academies Press.
- Nenni, Daniel and Paul McLellan. 2013. Fabless: The Transformation of the Semiconductor Industry. SemiWiki.com.
- Ng, J.H., Hoon Kiat Ng, and S. Gan. 2010. "Recent Trends in Policies, Socioeconomy and Future Directions of the Biodiesel Industry." *Clean Technology Environmental Policy* 12 (3): 213–238.
- Ohio Environmental Protection Agency (EPA). 2018. Ohio solid waste reduction and recycling-2016. March 2018.
- Peters, David J., Liesl Eathington, and David Swenson. 2011. An Exploration of Green Job Policies, Theoretical Underpinnings, Measurement Approaches, and Job Growth Expectations. Iowa State University, Center for Industrial Research and Services.
- Pierce, Justin R. and Peter K. Schott. 2016. "The Surprisingly Swift Decline of US Manufacturing Employment." *American Economic Review* 106 (7): 1632–1662.
- Phillips, Joseph M. and Ernest P. Goss. 1995. "The Effect of State and Local Taxes on Economic Development: A Meta-Analysis." *Southern Economic Journal*. 62 (2): 320–333.

- Platzer, Michaela D. and John F. Sargent, Jr. 2016. U.S. Semiconductor Manufacturing: Industry Trends, Global Competition, Federal Policy. Congressional Research Service. Report R44544.
- Potter, Kevin, Darilyn Stewart and Bruce Kessler. 2017. Pollution Control Tax--State and Local Credits And Incentives. Deloitte.
- President's Council of Advisors on Science and Technology (PCAST). 2017. Report to The President: Ensuring Long-Term U.S. Leadership in Semiconductors.
- Putney, Joan E. 2008. A History of the Corporate Income Tax in Virginia and the Apportionment of Income for Multi-State Corporations. Joint Subcommittee Studying the Single Sales Factor for Corporate Income Apportionment Purposes.
- Regional Economic Models, Inc. 2012. Predicted revenue & expenditure effects.
- Reitze, Arnold W. and Glenn Reitze. 1971. "Tax Incentives Don't Stop Pollution." *American Bar Association Journal* 57 (2): 127–131.
- Schaffer, Mark E. and Steven Stillman. 2006. XTOVERID: Stata module to calculate tests of overidentifying restrictions after xtreg, xtivreg, xtivreg2, xthtaylor/ Statistical Software Components S456779, Boston College Department of Economics, revised 05 Jan 2016.
- Schnepf, Randy. 2013. Agriculture-based biofuels: Overview and emerging issues. Congressional Research Service.
- Scott, A. J. and D. P. Angel. 1987. "The U.S. Semiconductor Industry: A Location Analysis." *Environment and Planning A: Economy and Space*. 19 (7): 875–912.
- Serrato, Juan Carolos Suárez and Owen M. Zidar. 2017. The Structure of State Corporate Taxation and its Impact on State Tax Revenues and Economic Activity. NBER Working Paper 23653.
- Shapiro, Joseph S. and Reed Walker. 2018. "Why is Pollution from U.S. Manufacturing Declining? The Roles of Environmental Regulation, Productivity, And Trade." *American Economic Review*. 108 (12): 3814–3854.
- Slaughter III, D. French. 1997. The Changing Face of Taxation of Virginia Business after American Woodmark and Datacomp. William & Mary Annual Tax Conference. 342.
- Sparks, Kathern. 1998. "Tax Credits: An Incentive for Recycling?" Resource Recycling (July): 12–15.
- Swenson, Charles W. 2015. "The Cash Flow and Behavioral Effects of Switching to a Single Sales Factor on State Taxation." *Journal of the American Tax Association* (JATA). 37 (2): 75–107.
- Tarczynska, Kasia. 2016. Money Lost to the Cloud: How Data Centers Benefit from State and Local Government Subsidies. Washington, DC: Good Jobs First.
- TEConomy Partners, LLC. 2018. Strategic Directions to Advance Innovation-Led Growth and High-Quality Job Creation Across the Commonwealth. Prepared for the State Council of Higher Education for Virginia on behalf of the Virginia Research Investment Committee.
- Virginia Clean Cities. 2007. Biodiesel and Sustainable Economic Development in the Dragon Run Watershed. Report to the Middle Peninsula Planning District Commission.
- Virginia Department of Environmental Quality (DEQ). 2018. Virginia Annual Recycling Summary Report: Calendar Year 2017. November 2018.
- Virginia Department of Taxation. 2013. Single Sales Factor Election for Manufacturers Guidelines.
- Wasylenko, Michael and Therese McGuire. 1985. "Jobs and Taxes: The Effect of Business Climate on States' Employment Growth Rates." *National Tax Journal*. 38 (4): 497–511.
- Washington JLARC. 2016. JLARC Proposed Final Report: 2016 Tax Preference Performance Review (Semi-conductor Materials Manufacturing).

Appendix P: References

Washington State Department of Commerce. 2018. State of the data center industry. Report to the Legislature.

Yi, Hongtao. 2013. "Clean Energy Policies and Green Jobs: An Evaluation of Green Jobs in U.S. Metropolitan Areas." *Energy Policy* 56 (May): 644–652.

Yoder, Jonathan. 2010. Biofuel Economics and Policy for Washington State. Pullman, WA: School of Economic Sciences. Report XB1047E.